

EXHIBIT A

USA – PALM TERRACE CLAIMS

<u>Claimant's Name and Address</u>	<u>Claim #</u>	<u>Claim Amount</u>
Palm Terrace Llc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00914	\$2,000,000.00
First Interstate Resource Management Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00915	\$2,000,000.00
Fidelity Mangement Alliance Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00916	\$2,000,000.00
Global Property Network Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00917	\$2,000,000.00
Wow Enterprises Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00918	\$2,000,000.00
Catalyst Funding Corporation c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00919	\$2,000,000.00
Advisor Financial Alliance c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00920	\$2,000,000.00
Gray, Russell W c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00921	\$2,000,000.00

Osborne, John R c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00922	\$2,000,000.00
Robert Helms c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00923	\$2,000,000.00
Jim Thylin c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00924	\$2,000,000.00
Carol Gray c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00925	\$2,000,000.00
James Douglas c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00926	\$2,000,000.00
David N. Kang c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00927	\$2,000,000.00
Connie Finch c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00928	\$2,000,000.00
Cathi Ciardella c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-00929	\$2,000,000.00
Palm Terrace Llc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01052	\$2,000,000.00

First Interstate Resource Management Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01053	\$2,000,000.00
Fidelity Management Alliance Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01054	\$2,000,000.00
Global Property Network Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01055	\$2,000,000.00
Wow Enterprises Inc c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01056	\$2,000,000.00
Catalyst Funding Corporation c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01057	\$2,000,000.00
Advisor Financial Alliance c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01058	\$2,000,000.00
Gray, Russell c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01059	\$2,000,000.00
Osborne, John R c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01060	\$2,000,000.00
Helms, Robert c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01061	\$2,000,000.00

Thylin, Jim c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01062	\$2,000,000.00
Gray, Carol c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01063	\$2,000,000.00
Douglas, James c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01064	\$2,000,000.00
Kang, David N c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01065	\$2,000,000.00
Finch, Connie c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01066	\$2,000,000.00
Ciardella, Cathi c/o Curtis R. Tingley / Bruce Piontkowski ROPERS, MAJESKI, KOHN & BENTLEY 80 North First Street San Jose, CA 95113-1201	10725-01067	\$2,000,000.00